

2019

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of

City of Walnut

certify that: (1) the hearing mentioned in the attached publication was held
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Computation to Determine Limit fo 2019	Page No. 2			
Allocation of MVT, RVT, and 16/20M Veh Tax	3			
Schedule of Transfers	4			
Statement of Indebtedness	5			
Statement of Lease-Purchases	6			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	73,653	17,995	24.261
Debt Service	10-113			
Library	12-1220	5,342	4,376	5.900
Special Highway		14,460		
Water		101,204		
Sewer		41,865		
Trash		24,625		
Totals	xxxxxx	261,149	22,371	30.161
Budget Summary	12			County Clerk's Use Only
Neighborhood Revitalization				741,724
				Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

22,371
NO

Assisted by:
Philip A. Jarred, CPA
Jarred, Gilmore & Phillips, PA
Address:
1815 S Santa Fe
Chanute, KS 66720
Email:
pjarred@jgppa.com

Kevin Capron Mayor
Donna Lee Councilman
Donna Lee Councilman
Gayle Councilman

Date Attested: , 2018

David R. Jarred
County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report

2019

CERTIFICATE

To the Clerk of Crawford County, State of Kansas
We, the undersigned, officers of

City of Walnut

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Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	73,653	17,995
Debt Service	10-113	9		
Library	12-1220	9	5,342	4,376
Special Highway		10	14,460	
Water		10	101,204	
Sewer		11	41,865	
Trash		11	24,625	
Totals		xxxxxx	261,149	22,371
Budget Summary		12		County Clerk's Use Only
Neighborhood Revitalization				
				Nov 1, 2018 Total Assessed Valuation

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Kevin Capron Mayor
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Date Attested: , 2018

County Clerk

Governing Body

See accompanying summary of significant forecast assumptions and accountants' compilation report

City of Walnut

State of Kansas
City
2019

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 19,647
2. Library levy in 2018 budget	- \$ 3,076
Other tax entity levy in 2018 budget	- \$ 0
3. Net tax levy	\$ 16,571

2019 Budget Percentage Adjustments

4. New improvements for 2018 :	+ 49,759	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ 4,597	
5b. Personal property 2017	- 5,545	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2018 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ 0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	49,759	
11. Total estimated valuation July 1, 2018	741,724	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0719	
13. Percentage adjustment increase (12 times 3)	+ \$ 1,192	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	1.40%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 232	
16. Total Percentage Adjustments	\$ 1,424	

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2019 budget:		+	<u>0</u>	
Law enforcement expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u>4,500</u>	
Fire protection expenses - 2018 budget:		-	<u>4,443</u>	
CPI adjustment	1.40%		<u>62</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u>0</u>	
Emergency medical expenses - 2018 budget:		-	<u>0</u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>0</u>	

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2019 budget:	+	4,376
Other tax entity levy - 2019 budget:	+	0
Other tax entity levy - 2019 budget:	+	0
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	4,376
29. Total Computed Tax Levy		22,371

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	15,988	
2016 Tax Levy (Less Levy for other Governmental Units)	16,118	None
2017 Tax Levy (Less Levy for other Governmental Units)	16,046	Decline
2018 Tax Levy (Less Levy for other Governmental Units)	16,571	None
Average Tax Levy (last three years)	16,245	
CPI Adjustment of 0.021	341	
Average Tax Levy Adjusted by CPI	16,586	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	17,995	

Exemption from Election Requirement

No

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss	0
2019 Tax Levy (Less Levy for other Governmental Units)	16,818
2018 Tax Levy (Less Levy for other Governmental Units)	16,571
Change in Levy	247

CPI Adjustment		232
2019 Mill Rate (Less Mills for other Governmental Units)	22,674	
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		232

Exemption from Election Requirement

No

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Water Utility Fund	General Fund	30,000	20,000	20,000	K.S.A. 12-825d
Sewer Utility Fund	General Fund	5,000	0	0	K.S.A. 12-825d
Trash Utility Fund	General Fund	5,000	5,000	5,000	K.S.A. 12-825d
	Totals	40,000	25,000	25,000	
	Adjustments*				
	Adjusted Totals	40,000	25,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
Sewer Pumps	7/27/2017	7/27/2022	4%	113,000	104,496	Monthly	Monthly	4,148	21,052	3,210	21,990
Total Other					104,496			4,148	21,052	3,210	21,990
Total Indebtedness					104,496			4,148	21,052	3,210	21,990

					10,872,0	4,140
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**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2019

Library found in: City of Walnut
Crawford County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2018</u>	Proposed Year <u>2019</u>
Ad Valorem Tax	\$2,941	\$4,376
Delinquent Tax	\$135	\$208
Motor Vehicle Tax	\$891	\$940
Recreational Vehicle Tax	\$17	\$12
16/20M Vehicle Tax	\$16	\$14
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$4,000	\$5,550
Difference in Total Taxes:	\$1,550	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$521,384	\$741,724
Did Assessed Valuation Decrease?	No	
Levy Rate	5.9	5.900
Difference in Levy Rate:	0.000	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Adopted Budget
General

	Non-Appropriated Balance
	Total Expenditure/Non-Appr Balance
	Tax Required
Delinquent Comp Rate:	5.0%
	Amount of 2018 Ad Valorem Tax

Page No. 8

City of Walnut

2019

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Administration			
Personal Services	8,134	9,825	10,316
Contractual Services	37,175	36,637	37,000
Commodities	8,257	11,058	11,100
Capital Outlay	36,396	3,750	8,262
Total	89,962	61,270	66,678
Fire Department			
Personal Services	975	975	1,024
Contractual Services	0	58	56
Commodities	99	505	1,000
Capital Outlay	3,630	0	2,420
Total	4,704	1,538	4,500
Park Department			
Personal Services	0	0	0
Contractual Services	0	0	0
Commodities	415	500	700
Capital Outlay	0	0	0
Total	415	500	700
Animal Control			
Personal Services	0	0	0
Contractual Services	15	275	275
Commodities	0	0	0
Capital Outlay	0	0	0
Total	15	275	275
Library Department			
Appropriation to Library Board	110	1,500	1,500
Total	110	1,500	1,500
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	95,206	65,083	73,653

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Debt Service			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	5.0%		
Amount of 2018 Ad Valorem Tax			

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Library			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,873	2,941	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	120	135	208
Motor Vehicle Tax	836	891	940
Recreational Vehicle Tax	14	17	12
16/20M Vehicle Tax	18	16	14
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Reimbursed Expenses	100	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,961	4,000	1,174
Resources Available:	3,961	4,000	1,174
Expenditures:			
Personal Services	3,961	4,000	5,342
Contractual Services			
Commodities			
Capital Outlay			
Appropriation to Library Board			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,961	4,000	5,342
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	4,000	4,000	5,342
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
	Tax Required		
Delinquent Comp Rate:	5.0%		
Amount of 2018 Ad Valorem Tax			

Qualifies for S

See accompanying summary of significant forecast assumptions and accountants' compilation report.

City of Walnut

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	8,161	5,180	7,810
Receipts:			
State of Kansas Gas Tax	5,812	5,890	5,910
County Transfers Gas	772	740	740
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,584	6,630	6,650
Resources Available:	14,745	11,810	14,460
Expenditures:			
Contractual Services	3,928	4,000	4,000
Capital Outlay	5,638	0	10,460
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	9,566	4,000	14,460
Unencumbered Cash Balance Dec 31	5,180	7,810	0
2017/2018/2019 Budget Authority Amount:	15,399	16,881	14,460

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	17,880	19,059	29,318
Receipts:			
Water Sales	64,995	70,613	70,613
Late Fees	711	0	0
Other Fees	2,989	1,273	1,273
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	68,695	71,886	71,886
Resources Available:	86,575	90,945	101,204
Expenditures:			
Personal Services	5,422	6,105	6,410
Contractual Services	2,913	4,000	4,000
Commodities	29,182	31,522	32,000
Capital Outlay	0	0	38,794
Operating Transfer to			
General Fund	30,000	20,000	20,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	67,516	61,627	101,204
Unencumbered Cash Balance Dec 31	19,059	29,318	0
2017/2018/2019 Budget Authority Amount:	59,549	84,062	101,204

See Tab A

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2019

City of Walnut

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Sewer			
Unencumbered Cash Balance Jan 1	14,153	10,758	10,743
Receipts:			
Sewer Sales	26,220	31,122	31,122
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	26,220	31,122	31,122
Resources Available:	40,373	41,880	41,865
Expenditures:			
Personal Services	7,796	5,677	7,970
Contractual Services	603	0	600
Commodities	3,216	260	3,000
Capital Outlay	115,500	0	5,095
Debt Service	10,500	25,200	25,200
Less: Loan Proceeds	-113,000	0	0
Operating Transfer to			
General Fund	5,000	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	29,615	31,137	41,865
Unencumbered Cash Balance Dec 31	10,758	10,743	0
2017/2018/2019 Budget Authority Amount:	31,073	31,137	41,865

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Trash			
Unencumbered Cash Balance Jan 1	6,071	4,290	4,840
Receipts:			
Refuse Receipts	17,454	19,785	19,785
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	17,454	19,785	19,785
Resources Available:	23,525	24,075	24,625
Expenditures:			
Personal Services	0	0	0
Contractual Services	14,235	14,235	19,625
Commodities	0	0	0
Capital Outlay	0	0	0
Operating Transfer to			
General Fund	5,000	5,000	5,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	19,235	19,235	24,625
Unencumbered Cash Balance Dec 31	4,290	4,840	0
2017/2018/2019 Budget Authority Amount:	22,886	25,798	24,625

See accompanying summary of significant forecast assumptions and accountants' compilation report.

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Walnut
will meet on August 12, 2018 at 7:30 PM at Walnut City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Walnut City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	95,206	31.691	65,083	31.783	73,653	17,995	24.261
Debt Service							
Library	3,961	5.949	4,000	5.900	5,342	4,376	5.900
Special Highway	9,566		4,000		14,460		
Water	67,516		61,627		101,204		
Sewer	29,615		31,137		41,865		
Trash	19,235		19,235		24,625		
Totals	225,098	37.640	185,082	37.683	261,149	22,371	30.161
Less: Transfers	40,000		25,000		25,000		
Net Expenditure	185,098		160,082		236,149		
Total Tax Levied	19,058		19,647		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	506,323		521,384		741,724		

Outstanding Indebtedness,
January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2016
0
0
0
15,590
15,590

2017
0
0
0
13,170
13,170

2018
0
0
104,496
5,380
109,876

*Tax rates are expressed in mills

City of Walnut

City Official Title: Mayor

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Page No.

12

Affidavit of Publication

The ERIE RECORD of Kansas

P.O. Box 159

Erie, KS 66733-0159

(620) 244-6030

erierecord@hotmail.com

M. Eddie Hibbs III, being first duly sworn, deposes and says: he is legal representative of The Erie Record of Kansas, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Neosho County, Kansas, with a general paid circulation on a weekly basis in Neosho County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Erie, Kansas in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for (1) consecutive week(s), the first publication thereof being made as aforesaid on the 19th day of July, 2018, with subsequent publications being made on the following dates:

_____, 2018

_____, 2018

Eddie Hibbs III

M. Eddie Hibbs III, Publisher & Owner

\$\$\$

Printer's Fee.....\$82.92
Extra Copies (no charge)
Number of publications x1
TOTAL FEE\$82.92

NOTICE OF BUDGET HEARING

The governing body of the City of Walnut will meet on August 12, 2018 at 7:30 PM at Walnut City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Walnut City Hall and will be available at this hearing.

BUDGET SUMMARY
Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019	
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Amount of 2018 Ad Valorem Tax	Estimated Tax Rate*
General	95,206	31.691	65,083	31.783	17,995	24.261
Debt Service	3,961	5.949	4,000	5.900	5,342	5.900
Library	9,566		4,000		14,440	
Special Highway	67,516		61,627		101,204	
Water	29,613		31,137		21,845	
Sewer	19,235		19,235		21,695	
Totals	223,098	37.640	185,052	37.683	251,140	30.161
Less: Transfers	40,000		24,000		25,000	
Net Expenditure	183,098		161,052		226,140	
Total Tax Levied	19,618		19,647		24,000	
Assessed Valuation	506,323		521,394		741,724	

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

*Tax rates are expressed in mills

City of Walnut

City Official Title: Mayor

2018
0
0
104,496
5,380
109,876

2017
0
0
0
13,170
13,170

2016
0
0
0
15,590
15,590

See accompanying summary of significant forecast assumptions and accountants' compilation report.

Subscribed and sworn to before me this
19th day of July, 2018.

NOTARY PUBLIC

Kathy L. Elrod

My commission expires: 6-21-22

